



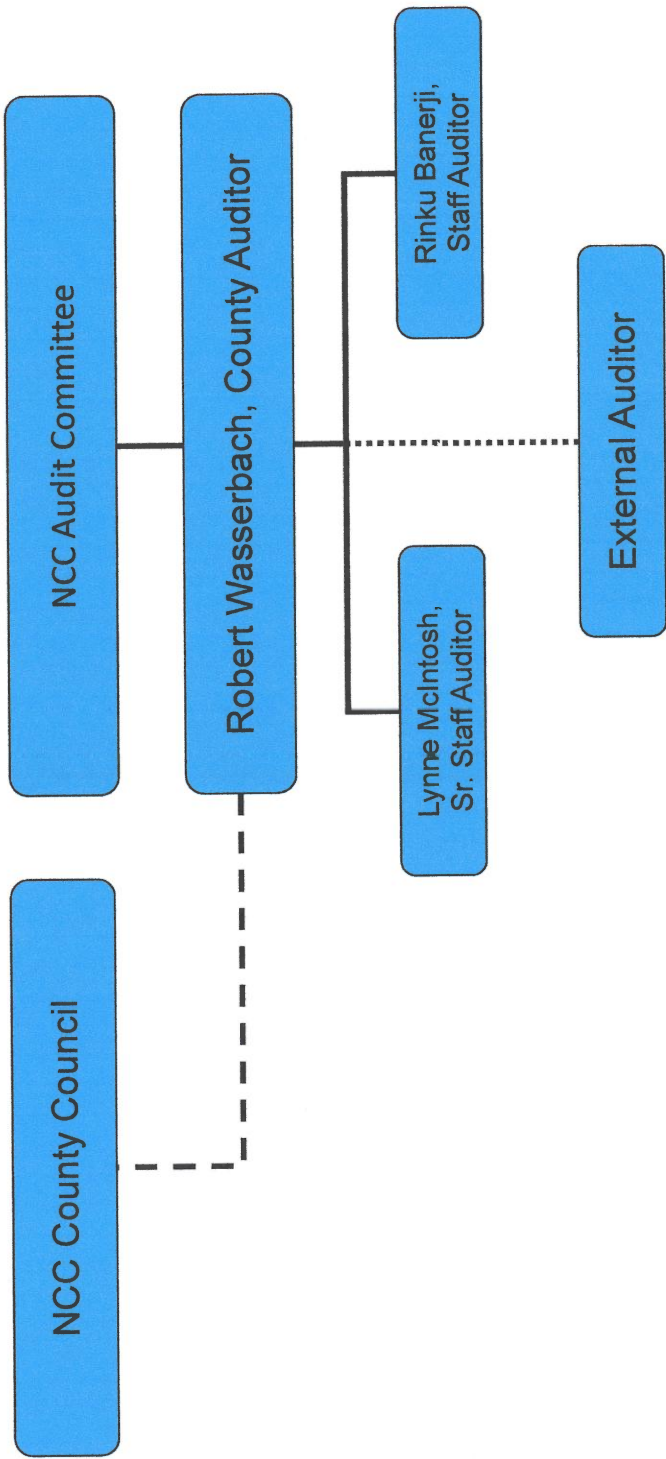
COUNTY AUDITOR

FY 2018

BUDGET REQUEST

April 10, 2017

County Auditor's Office

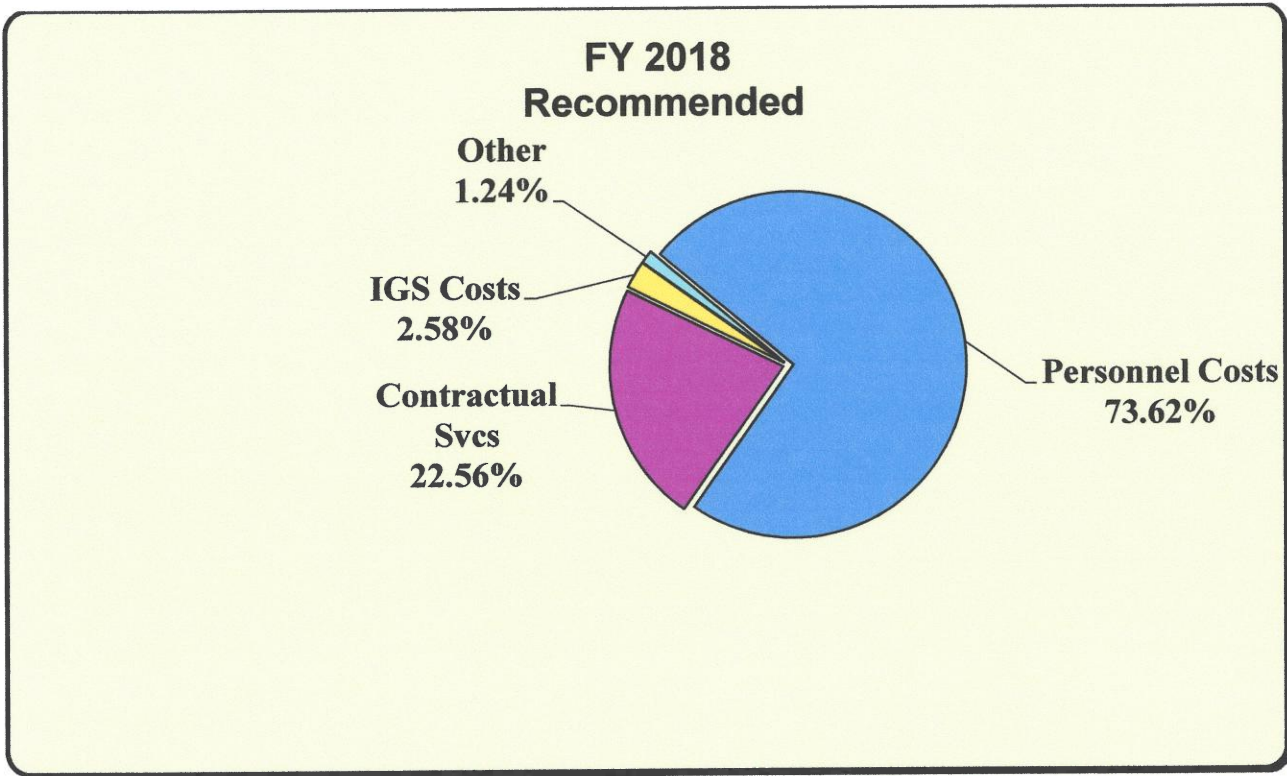


MISSION: To assist County Government in ensuring adequate internal controls exist to mitigate the risks the County faces in achieving its objectives.

**COUNTY AUDITOR
BUDGET HISTORY**



NEW CASTLE COUNTY
COUNTY AUDITOR
FY 2018



<u>Object Level</u>	<u>FY 2018 Recommended</u>	<u>Percent of Budget</u>
Personnel Costs	\$327,737	73.62%
Contractual Svcs	100,450	22.56%
IGS Costs	11,478	2.58%
Other	5,500	1.24%
Recommended Budget	\$445,165	

**COUNTY AUDITOR
FY 2018 BUDGET RECOMMENDATIONS**

Object Level	FY2017 Approved	FY2018 Recomm'd	FY2017 Approved vs. FY2018 Recomm'd	% Incr (Decr) over FY2017 Approved
Salaries and Wages	\$197,141	\$221,209	\$24,068	12.21%
Employee Benefits	91,867	106,528	14,661	15.96%
Training and Civic Affairs	3,300	5,100	1,800	54.55%
Communication and Utilities	225	250	25	11.11%
Materials and Supplies	150	150	0	0.00%
Contractual Services	105,950	100,450	(5,500)	-5.19%
Equipment Replacement	0	0	0	
Fixed Charges	0	0	0	
Land/Structures	0	0	0	
Contingency	0	0	0	
IGS Costs	11,433	11,478	45	0.39%
Intragov. Service Credits	0	0	0	
Total:	\$410,066	\$445,165	\$35,099	8.56%

**COUNTY AUDITOR
FY 2018
BUDGET RECOMMENDATIONS**

Object Level	FY 2018 Recommended	\$ Change	% Change
Salaries and Wages:	\$221,209	\$24,068	12.21%
<p>Regular salary increases plus FY 2017/2018 cost of living increases recently approved by County Council. Also, the budget now reflects a more realistic estimate for PT salaries as we have not increased the PT salaries budget for a few years even though the PT Senior Staff Auditor has been receiving annual hourly increases. Please note that we have reduced Contractual Services by \$5,500 to compensate for a portion of the Salaries & Wages increase.</p>			
Employee Benefits:	\$106,528	\$14,661	15.96%
<p>Regular benefit increases. FY 2018 employee benefits rate provided by Office of Finance is 54.5%.</p>			
Training and Civic Affairs:	\$5,100	\$1,800	54.55%
<p>To comply with generally accepted governmental auditing standards, each employee of the County Auditor's Office must obtain 80 hours of continuing professional education credit every two years. For FY 2018, we will now have three employees having to meet this requirement. We do our best to obtain these credits at a reasonable cost to the County.</p>			
Communication and Utilities:	\$250	\$25	11.11%
<p>Slight increase.</p>			
Materials and Supplies:	\$150	\$0	0.00%
Contractual Services:	\$100,450	-\$5,500	-5.19%
<p>The majority of these funds are for the contract with the external auditors to audit the County's financial statements. We also contract with a 3rd Party Administrator to administer the Fraud, Waste, and Abuse Hotline; this amount is \$2,950. Please note that we have decreased by \$5,500 the amount we have available to use outside professionals to assist on internal audits.</p>			
IGS Costs:	\$11,478	\$45	0.39%
<p>This figure is supplied to us by the County Administration. We presume most of the increase is due to having on staff the new Staff Auditor for the entire year.</p>			